

FORM NO. 13

[See rules 28 and 37G]

**Application by a person for a certificate under section 197
and/or 206C(9) of the Income-tax Act, 1961, for no
*deduction/collection of tax or *deduction/
collection of tax at a lower rate**

To
The Assessing Officer,

1. *I, _____ of _____ do, hereby, request that a certificate may be issued to the person responsible for paying to me the incomes/sum by way of salary/interest on securities/interest other than "interest on securities"/insurance commission/commission (not being insurance commission) or brokerage/commission, etc., on the sale of lottery tickets/fees for professional or technical services/any sum by way of payment to contractors and sub-contractors/dividends/rent/income in respect of units/sum by way of payment of compensation on acquisition of immovable property (strike out whichever is not applicable) authorising him not to deduct income-tax/to deduct income-tax at the rate of _____ per cent at the time of payment to me of such income/sum. The particulars of my income are as per para 2.

and/or

*I, _____ of _____ do, hereby, request that a certificate may be issued to the seller, being the person responsible for collecting the tax from me in respect of the amount payable by me as the buyer of _____ [specify the nature of goods referred to in the Table in sub-section (1) of section 206C]/lessee or licensee of _____ [specify the nature of contract or licence or lease referred to in the Table in sub-section (1C) of section 206C] (Strike out whichever is not applicable) authorizing him to collect income-tax at the rate of _____ per cent at the time of debit of such amount to my account or receipt thereof from me, as the case may be. The particulars of my income are as per para 2.

2. The particulars of my income/other relevant details are as under :

(i.) Status

(State whether individual, Hindu undivided family, firm, body of individuals, etc.)

(ii.) Residential status

(Whether resident / resident but not ordinarily resident / non-resident)

(iii.) Permanent Account No.

(iv.) Assessment year to which the payments relate.

(v.) Estimated total income of the previous year relevant to the assessment year referred to in (iv) above

(give the computation and basis thereof)

(vi.) Total tax payable on the income at (v)

(vii.) Average rate of tax

$$\frac{[\text{Col. (vi)} \times 100]}{[\text{Col. (v)}]}$$

[Col. (v)]

(viii.) How the liability determined in col. (vi) is proposed to



be discharged ?

(Specify the amount to be paid by way of advance tax, TDS and TCS)

(ix.) Total income assessed in the last three assessment years and the total tax paid for each such year :

<i>Assessment year</i>		<i>Total income</i>	<i>Total tax</i>
(i)			
(ii)			
(iii)			

(x.) Date and amount of advance tax, tax deducted at source and tax collected at source, if any, already paid so far.

(xi.) Details of income claimed to be exempt and not included in the total income (Please append a note giving reason for claiming such exemption).

(xii.) Please furnish the particulars in Annexure-I in respect of no deduction of tax or deduction of tax at a lower rate under section 197 and/or in Annexure-II for collection of tax at lower rate under section 206C(9) of the Income-tax Act, as the case may be.

*I, _____ the trustee/co-trustee of _____ do hereby declare that the securities/sums/shares, particulars of which are given in the Annexure, are properly held under trust wholly for charitable or religious purposes and that the income therefrom qualifies for exemption under sections 11 and 13 of the Income-tax Act, 1961.

*I declare that the securities/sums/shares, particulars of which are given in the Schedules above, stand in my name and are beneficially owned by me, and the income therefrom is not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961.

I further declare that what is stated in this application is correct.

Date _____

Signature

Place _____

Address

*Strike out whichever is not applicable.

ANNEXURE I

[For the purpose of tax deduction at source]

Please furnish the particulars with the Schedules below in respect of the payments for which the certificate is sought.

SCHEDULE I

<i>Description of securities</i>	<i>Number of securities</i>	<i>Date of securities</i>	<i>Amount of securities</i>	<i>Estimated amount of interest to be received</i>
(1)	(2)	(3)	(4)	(5)

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SCHEDULE II

<i>Sl. No.</i>	<i>Name and address of the person to whom the sums are given on Interest</i>	<i>Amount of such sums</i>	<i>The date on which such sums were given on interest</i>	<i>Period for which such sums were given on Interest</i>	<i>Rate of interest</i>	<i>Estimated amount of interest to be received</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>

SCHEDULE III

<i>Sl. No.</i>	<i>Name and address of person responsible for paying insurance commission</i>	<i>Estimated amount of insurance commission</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>

SCHEDULE IV

<i>Sl. No.</i>	<i>Name and address of the company</i>	<i>No. of shares</i>	<i>Class of shares and face value of each share</i>	<i>Total face value of shares</i>	<i>Distinctive numbers of shares</i>	<i>Estimated amount of dividend to be received</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>

SCHEDULE V

<i>Sl. No.</i>	<i>Name and address of the employer</i>	<i>Period of employment</i>	<i>Amount of salary received</i>	<i>Income from house property</i>	<i>Income from sources other than salary and income from house property</i>	<i>Estimated total income</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>



SCHEDULE VI

<i>Sl. No.</i>	<i>Name and address of person responsible for paying rent</i>	<i>Estimated amount of rent to be received</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>

SCHEDULE VII

<i>Sl. No.</i>	<i>Name and address of the mutual fund</i>	<i>No. of units</i>	<i>Classes of units and face value of each unit</i>	<i>Total face value of units</i>	<i>Distinctive numbers of units</i>	<i>Estimated amount of income to be received</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>

SCHEDULE VIII

<i>Sl. No.</i>	<i>Name and address of person responsible for paying commission (not being insurance commission referred to in section194D) or brokerage.</i>	<i>Estimated amount of commission (not being insurance commission referred to in section194D) or brokerage to be received</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>



SCHEDULE IX

<i>Sl. No.</i>	<i>Full name and address of the authority/person with whom the contract was made</i>	<i>Date of the contract</i>	<i>Nature of the contract</i>	<i>Date by which work on the contract would be completed</i>	<i>Sums expected to be credited / paid in pursuance of the contract during the current previous year and each of the three immediately succeeding years</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

SCHEDULE X

<i>Sl. No.</i>	<i>Name and address of person(s) responsible for paying commission, remuneration or prize (by whatever name called) on the sale of lottery tickets</i>	<i>Estimated amount of commission/remuneration/prize to be received (strike out whichever is not applicable)</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>

SCHEDULE XI

<i>Sl. No.</i>	<i>Name and address of person(s) responsible for paying fees for professional/technical services</i>	<i>Estimated amount of fees for professional/technical services to be received (strike out whichever is not applicable)</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>



SCHEDULE XII

<i>Sl. No.</i>	<i>Name and address of person responsible for paying compensation or enhanced compensation or the consideration or enhanced consideration on account of compulsory acquisition of immovable property</i>	<i>Estimated amount of compensation or the enhanced compensation or consideration or the enhanced consideration</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>

Date _____

(Signature)

Place _____

(Address)

ANNEXURE II

[For the purpose of tax collection at source]

Please furnish particulars of the amounts payable in respect of which the certificate is sought in the schedules below:-

SCHEDULE I

<i>Sl. No.</i>	<i>Full name and address of the seller</i>	<i>Date of sale with reference number of such sale</i>	<i>Nature and description of the goods sold and details of sale</i>	<i>Amounts expected to be debited/ paid in pursuance of the sale during the current financial year and each of the three immediately succeeding years.</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>



SCHEDULE II

<i>Sl. No.</i>	<i>Full name and address of the person granting lease or licence</i>	<i>Date of grant of lease or licence or contract or transfer of right with reference number</i>	<i>Nature of contract or licence or lease and description and details of the contract</i>	<i>Amounts expected to be debited/ paid in pursuance of the contract during the current financial year and each of the three immediately succeeding years.</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>

Date _____

Signature of the buyer

Full Name _____

Designation _____

